

Reports Required by the Single Audit Act

2015

Jefferson County Board of Education

For the Fiscal Year Ended June 30, 2015



Strothman+Co

Reports Required by the Single Audit Act

Jefferson County Board of Education

For the Fiscal Year Ended June 30, 2015

Reports Required by the Single Audit Act

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**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial
Statements Performed In Accordance with
*Government Auditing Standards***



**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial
Statements Performed In Accordance with
Government Auditing Standards**

Members of the Board
Jefferson County Board of Education
Louisville, Kentucky

Report on Financial Statements

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County Board of Education (the "District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency (Item 2015-1).

Compliance and Other Matters

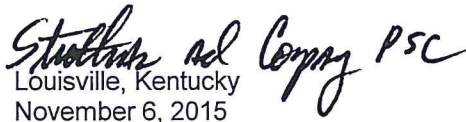
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In addition, the results of our tests disclosed no instances of material noncompliance with specific state statutes or regulations identified in the *Kentucky School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits.

We also noted certain other matters that we reported to management of the District in a separate letter dated November 6, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Louisville, Kentucky
November 6, 2015

**Independent Auditors' Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133, and
on the Schedule of Expenditures of Federal Awards**



**Independent Auditors' Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133, and
on the Schedule of Expenditures of Federal Awards**

Members of the Board
Jefferson County Board of Education
Louisville Kentucky

Report on Compliance for Each Major Federal Program

We have audited the Jefferson County Board of Education's (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2015. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Kentucky Public School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required By OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2015, and the related notes to financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 6, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for other purpose.

Stithman and Company PSC
Louisville, Kentucky
November 6, 2015

Schedule of Expenditures of Federal Awards

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
School Breakfast Program	10.553	7760005	\$ 2,027,619
National School Lunch Program	10.555	7750002	35,692,886
CACFP	10.558	7790021 & 7800016	906,443
Summer Food Service Program for Children	10.559	7690024 & 7740023	722,868
Commodity Supplemental Food Program	10.565	N/A	2,556,333
Farm to School Grant Program	10.575	CN-F2S-IMPL-13-KY-01	29,811
Fresh Fruit and Vegetable Program	10.582	7720012-15	680,374
U.S. Department of Agriculture / Food and Nutrition Services passed through Kentucky Department of Education			42,616,334
Department of Defense (JROTC) Army	12.000	N/A	260,968
Department of Defense (JROTC) Marines	12.000	N/A	180,466
Department of Defense (JROTC) Air Force	12.000	N/A	56,492
Department of Defense (JROTC) Navy	12.000	N/A	249,282
U.S. Department of Defense - Direct To District			747,208
WIA Youth Activities	17.259	211-400-14	530,672
U.S. Department of Labor / Employment Training Administration passed through Kentucky Cabinet for Workforce Development			530,672
Reintegration of Ex-Offenders	17.270	211-202-14	63,016
Disability Employment Policy Development	17.720	203-100-14	67,430
U.S. Department of Labor / Office of Disability Employment Policy			130,446

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
U.S. Refugee Admissions Program	19.510	FY-CC-2013-01	47,612
U.S. Refugee Admissions Program	19.510	FY-CCOWO 2013-01	763
U.S. Refugee Admissions Program	19.510	FY-CCCO-2014-01	2,226
U.S. Refugee Admissions Program	19.510	FY-CC-2014-01	48,052
U.S. Refugee Admissions Program	19.510	FY-CCOWO-2014-01	1,593
U.S. Department of State / Bureau of Population, Refugees, and Migration passed through Kentucky Department of Education Through Catholic Charities			100,246
Highway Planning and Construction	20.205	1000003843	232,120
Highway Planning and Construction	20.205	140001284	1,895
U.S. Department of Transportation / Federal Highway Administration (FHWA) passed through Kentucky Department of Transportation			234,015
Adult Education - Basic Grants to States	84.002	1500001125-2	309,802
Adult Education - Basic Grants to States	84.002	150000155-1	108,657
Adult Education - Basic Grants to States	84.002	1500001125-2	801,287
Adult Education - Basic Grants to States	84.002	1500001125-2	18,317
Adult Education - Basic Grants to States	84.002	1500001125-2	25,990
Adult Education - Basic Grants to States	84.002	1500001125-2	6,266
Adult Education - Basic Grants to States	84.002	1500001125-3	2,316
U.S. Department of Education / Office of Vocational and Adult Education passed through Kentucky Adult Education & Literacy			1,272,635

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	15000237-14	53,225
U.S. Department of Education / Office of Elementary and Secondary Education passed through Kentucky Department of Education			53,225
Title I Grants to Local Educational Agencies	84.010	3100202-14	732,201
Title I Grants to Local Educational Agencies	84.010	3100002-12	880,871
Title I Grants to Local Educational Agencies	84.010	3100002-12	3,172
Title I Grants to Local Educational Agencies	84.010	3100002-12	9,799
Title I Grants to Local Educational Agencies	84.010	3100002-13	3,121,204
Title I Grants to Local Educational Agencies	84.010	3100002-13	1,223,182
Title I Grants to Local Educational Agencies	84.010	3100002-13	80,921
Title I Grants to Local Educational Agencies	84.010	3100002-14	30,348,778
Title I Grants to Local Educational Agencies	84.010	3100002-14	245,566
Title I Grants to Local Educational Agencies	84.010	3100102-12	26,391
Title I Grants to Local Educational Agencies	84.010	3100102-13	123,258
Title I Grants to Local Educational Agencies	84.010	3100202-13	62,370
U.S. Department of Education passed through Kentucky Department of Education			36,857,713
Special Education - Grants to States	84.027	3810004-11	246,826
Special Education - Grants to States	84.027	NA	742,415
Special Education - Grants to States	84.027	3810002-12	4,969
Special Education - Grants to States	84.027	3810002-13	2,617,971
Special Education - Grants to States	84.027	3810002-14	19,703,117
Special Education - Preschool Grants	84.173	3800002-13	6,942
Special Education - Preschool Grants	84.173	3800002-14	781,224
U.S. Department of Education / Office of Special Education and Rehabilitative Services passed through Kentucky Department of Education			24,103,464

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
Safe and Drug-Free Schools and Communities_National Program	84.184	S184GI40354	178,118
Education for Homeless Children and Youth	84.196	3990002-13	27,772
Education for Homeless Children and Youth	85.196	3990002-14	124,653
English Language Acquisition State Grants	84.365	3300002-12	81,562
English Language Acquisition State Grants	84.365	3300002-13	102,749
English Language Acquisition State Grants	84.365	3300002-13	100,346
English Language Acquisition State Grants	84.365	3300002-14	1,046,585
English Language Acquisition State Grants	84.365	3300002-14	13,394
Mathematics and Science Partnerships	84.366	3200102-13	84,867
Mathematics and Science Partnerships	84.366	3200102-13	48,650
Improving Teacher Quality State Grants	84.367	3230002-12	226,882
Improving Teacher Quality State Grants	84.367	3230002-13	1,456,650
Improving Teacher Quality State Grants	84.367	3230002-14	2,439,584
School Improvement Grants	84.377	3100302-12	698,423
School Improvement Grants	84.377	3100302-13	358,127
U.S. Department of Education / Office of Elementary and Secondary Education passed through Kentucky Department of Education			6,988,362
Career and Technical Education -- Basic Grants to States	84.048	3710002-13	52,348
Career and Technical Education -- Basic Grants to States	84.048	3710002-14	1,278,691
Career and Technical Education -- Basic Grants to States	84.048	1400003483-1	1,469
U.S. Department of Education / Office of Vocational and Adult Education passed through Kentucky Cabinet for Workforce Development			1,332,508
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	NA	69,940
U.S. Department of Education / Office of Special Education and Rehabilitative Services Direct to District			69,940

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
Fund for the Improvement of Education	84.215	S215L100078 - 10A	233,273
Fund for the Improvement of Education	84.215	U215X080020	4,963
U.S. Department of Education / Office of Innovation and Improvement - Direct to District			238,236
Twenty-First Century Community Learning Centers	84.287	130000112-1	44,000
U.S. Department of Education / Office of Educational Research and Improvement passed through Kentucky Department of Education			44,000
School Improvement Grants, Recovery Act	84.388	4100302-09	82,872
School Improvement Grants, Recovery Act	84.388	4100302-09	543,243
State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund, Recovery Act	84.396	NA	8,024
State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund, Recovery Act	84.396	NA	11,146
State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund, Recovery Act	84.396	U396C100380	906,714
U.S. Department of Education passed through University of Kentucky			1,551,999
Race to The Top	84.413	3960002-11	214,842
U.S. Department of Education / Office of Elementary and Secondary Education passed through Kentucky Department of Education			214,842

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
Temporary Assistance for Needy Families			
Head Start	93.558	600-300-14	62,370
Head Start	93.600	04CH0280/28	79,977
Head Start	93.600	04CH0280/28	17,719
Head Start	93.600	04CH0280/28	125,879
Head Start	93.600	04CH0280/28	19,690
Head Start	93.600	04CH0280/29	11,543,037
Head Start	93.600	04CH0280/29	83,503
Head Start	93.600	04CH0280/29	2,217,401
Head Start	93.600	04CH0280/29	35,792
U.S. Department of Health and Human Services / Administration for Children and Families Direct to District			14,185,368
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1H79SM062068-01	9,025
U.S. Department of Health and Human Services / Substance Abuse and Mental Health Services Administration Direct to District			9,025
Refugee and Entrant Assistance - Discretionary Grants	93.576	90ZE0175/02	78,154
Refugee and Entrant Assistance - Discretionary Grants	93.576	90ZE0215/01	49,567
U.S. Department of Health and Human Services / Administration for Children and Families passed through Kentucky Cabinet for Health and Family Services			127,721

Continued

Jefferson County Board of Education
Schedule of Expenditures of Federal Awards--Continued
For the Year Ended June 30, 2015

Program Title	CFDA Number	Pass-through Grant Number	Amount
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	1500083026	600
U.S. Department of Health & Human Services / Centers for Disease Control and Prevention passed through Kentucky Health Services			600
AmeriCorps, Recovery Act	94.006	14000004791	53,960
AmeriCorps, Recovery Act	94.006	1400003345 1	229,200
Corporation for National and Community Service passed through Kentucky and Family Services/Kentucky Commission on Community Volunteerism			283,160
Grand Total			\$ 131,691,719

See Notes to Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

Jefferson County Board of Education

June 30, 2015

Note A--Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Jefferson County Board of Education and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule of Expenditures of Federal Awards differ from amounts presented in or used in the preparation of the financial statements.

Note B--Food Distribution

The District expended \$2,556,333 of food commodities received from the United States Department of Agriculture ("USDA") during the fiscal year ended June 30, 2015. These expenditures are recorded in the Schedule of Expenditures of Federal Awards at their fair values as determined by the USDA.

Note C--Cluster Programs

The following CFDA numbers are considered cluster programs:

U.S. Department of Education

Special Education Cluster (IDEA)

Special Education--Grants to States (IDEA, Part B)	84.027
Special Education--Preschool Grants (IDEA Preschool)	84.173

School Improvement Grants Cluster

School Improvement Grants	84.377
School Improvement Grants, Recovery Act	84.388

U.S. Department of Agriculture

Child Nutrition Cluster

School Breakfast Program (SBP)	10.553
National School Lunch Program (NSLP)	10.555
Special Milk Program for Children (SMP)	10.556
Summer Food Service Program for Children (SFSPC)	10.559

Food Distribution Cluster

Commodity Supplemental Food Program	10.565
Emergency Food Assistance Program (Administrative Costs)	10.568
Emergency Food Assistance Program (Food Commodities)	10.569

Continued

Notes to Schedule of Expenditures of Federal Awards--Continued

Jefferson County Board of Education

June 30, 2015

Note C--Cluster Programs--Continued

U.S. Department of Health and Human Services

TANF Cluster

Temporary Assistance for Needy Families (TANF) State Programs	93.558
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ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714
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U.S. Department of Transportation

Highway Planning and Construction Cluster

Highway Planning and Construction	20.205
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Recreational Trails Program	20.219
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Appalachian Development Highway System	23.003
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U.S. Department of Labor

WIA Cluster

WIA Adult Program	17.258
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WIA Youth Activities	17.259
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WIA Dislocated Worker Formula Grants	17.278
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Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Jefferson County Board of Education

Year Ended June 30, 2015

Section I – Summary of Audit Results

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the Jefferson County Board of Education (the "District").
2. One significant deficiency relating to the audit of the financial statements is reported. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit.
5. The auditors' report on compliance for the major federal programs of the District expresses an unmodified opinion on all major federal programs.
6. There are no findings to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The threshold used for distinguishing Types A and B programs was \$3,000,000.
8. The District did not qualify as a low-risk auditee.

Continued

Schedule of Findings and Questioned Costs--Continued

Jefferson County Board of Education

Year Ended June 30, 2015

Section I – Summary of Audit Results--Continued

9. The programs tested as major programs include:

Federal Grantor/Program Title	CFDA Number
U.S. Department of Education	
Head Start	93.600
Special Education Cluster	
Special Education--Grants to States (IDEA, Part B)	84.027
Special Education--Preschool Grants (IDEA Preschool)	84.173
Title I, Part A Cluster	
Title I Grants to Local Educational Agencies	84.010
State Fiscal Stabilization Fund - Innovation Fund, Recovery Act	84.396

Schedule of Findings and Questioned Costs--Continued

Jefferson County Board of Education

Year Ended June 30, 2015

Section II – Findings – Financial Statement Audit

Item 2015-001 - Proper Inclusion of Component Units

Condition & Criteria: Management believes the Jefferson County Public Education Foundation to be a component unit and it is not included in the District's financial statements.

Cause: The information necessary to properly include the Foundation has not been available by the date needed for inclusion.

Effect: This component unit is not included in the District's financial statements.

Recommendation: We recommend that management engage and complete in a timely manner the audit of the component unit so that it can be properly included in the financial statements.

Management's Response: We continue to request this information, but we have no control over this entirely separate organization, which negotiated their audit fee partially based on flexibility of completion date.

Continued

Schedule of Findings and Questioned Costs--Continued

Jefferson County Board of Education

Year Ended June 30, 2015

Section III – Findings – Audit of Major Federal Award Program Compliance

There are no findings.

Schedule of Prior Audit Findings

Schedule of Prior Audit Findings

Jefferson County Board of Education

Year Ended June 30, 2015

Section II – Findings – Financial Statement Audit

Item 2014-1 – Proper Inclusion of Component Units

Condition & Criteria: Management believes the Jefferson County Public Education Foundation to be a component unit and it is not included in the District's financial statements.

Cause: The information necessary to properly include the Foundation has not been available by the date needed for inclusion.

Effect: This component unit is not included in the District financial statements

Recommendation: We recommend that management engage and complete in a timely manner the audit of the component unit so that it can be properly included in the financial statements.

Management's Response: We have tried to get the audited financial statements of the Jefferson County Public Education Foundation by the deadline for a number of years. We will continue to ask for them, but they are a separate entity with their own audit schedules.

Current Status: See 2015-001

Schedule of Prior Audit Findings--Continued

Jefferson County Board of Education

Year Ended June 30, 2015

Section III – Findings and Questioned Costs – Major Federal Programs Audit

There were no findings.